



***Florida Department of  
Revenue's  
Electronic Bill of Lading  
Program***



# *The Florida Department of Revenue's Bill of Lading Program*

Businesses located in Florida should not face a tax handicap when competing with out-of-state businesses. To reduce the risk of a competitive disadvantage, the Florida Department of Revenue (DOR) has partnered with the Florida Department of Agriculture and Consumer Services (DACS).

When freight trucks enter Florida, Agriculture inspectors now send digitized images of the bills of lading (BOL) to DOR. DOR staff then review these BOLs to insure the sellers or the purchasers have paid the Florida taxes due on these goods.



# *DOR /DACs Project's has Been Around*

**1957** - DOR began its highway inspection program with one employee working major highways of Northwest Florida. This full time employee focused on Use tax for sellers commodities transported into Florida on Company owned out-of-state trucks. The program remained essentially unchanged for twenty years, except for the addition of 2 employees in 1975 raising the total to 3 staff members. Average tax recoveries per employee were approximately \$100,000. per year

**1986/87** - The program began to use the information from trucks to bring consignees and consignors into compliance. This included registering out-of-state dealers. During this year, the change in focus resulted in average annual tax recoveries were \$1,536,000. per employee.





# *DOR /DACs Project*

**1987 -1988** - As a result of the success of the 1986/87 change, the program was expanded from 3 to 20 employees, First year of the expanded program tax recoveries were over 16 million dollars.

**1988 - 1993** - DOR continued to send employees to the Agriculture inspection sites to make copies of bills of lading. Each employee spent 2 of 5 work days at the inspection sites.

**1993 -1994** - DACS&DOR entered into an Interagency Agreement. DOR employees no longer traveled to the inspection site, DACS officers began to copy bills of lading for DOR twenty four hours a day seven days a week.



# *Bills of Lading*

- 570,000 bills of lading received and reviewed since inception of the DACS/DOR Inter-agency Project .
- Average of 3 minutes spent collecting bill of lading at Agriculture Inspection site.
- Imaging system is now in place for electronic delivery of bills of lading from the DACS Inspection Sites to DOR's offices.



# *Recoveries*

- 12 Full Time DOR Employees currently working the DACS/DOR the Bill of Lading Program.
- Average annual recoveries per employee during the past ten years of the program are \$666,572.
- Average recoveries per case is \$21,037
- Total recoveries \$98,372,752. In just under ten years of operation.





# *The Future*

- Create a Pilot Program to use CVISN data.
- Continue close coordination with Trucking Industry and the Department of Agriculture and Consumer Services.
- Define the scope of the Electronic Bill of Lading Program.



*QUESTIONS?*